

---

## 40 C.F.R. § 267.141

---

### Definitions of terms as used in this subpart.

---

- (a) *Closure plan* means the plan for closure prepared in accordance with the requirements of § 267.112.
- (b) *Current closure cost estimate* means the most recent of the estimates prepared in accordance with § 267.142 (a), (b), and (c).
- (c) [Reserved]
- (d) *Parent corporation* means a corporation which directly owns at least 50 percent of the voting stock of the corporation which is the facility owner or operator; the latter corporation is deemed a “subsidiary” of the parent corporation.
- (e) [Reserved]
- (f) The following terms are used in the specifications for the financial tests for closure and liability coverage. The definitions are intended to assist in the understanding of these regulations and are not intended to limit the meanings of terms in a way that conflicts with generally accepted accounting practices:

This document is only available to subscribers. Please log in or purchase access.

[Purchase Login](#)